

125823

SP-173

125 823

General Government Matters: Appropriations And Miscellaneous

Digests Of Unpublished Decisions Of The
Comptroller General Of The United States-
OGC/Index Digest Section

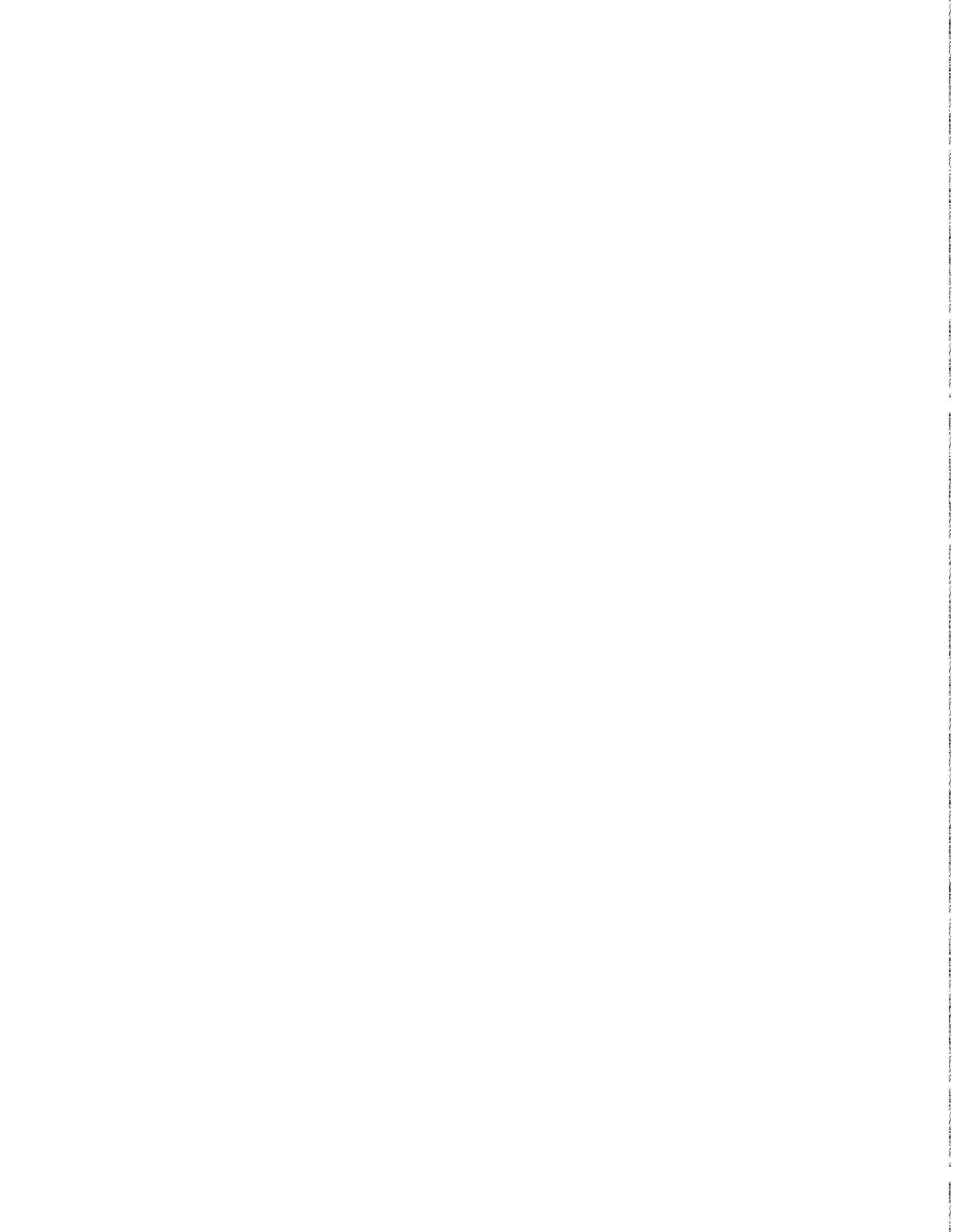
Volume XXVII

Number 4

GAO

United States General Accounting Office

July-September 1984



UNITED STATES GENERAL ACCOUNTING OFFICE

CHARLES A. BOWSHER

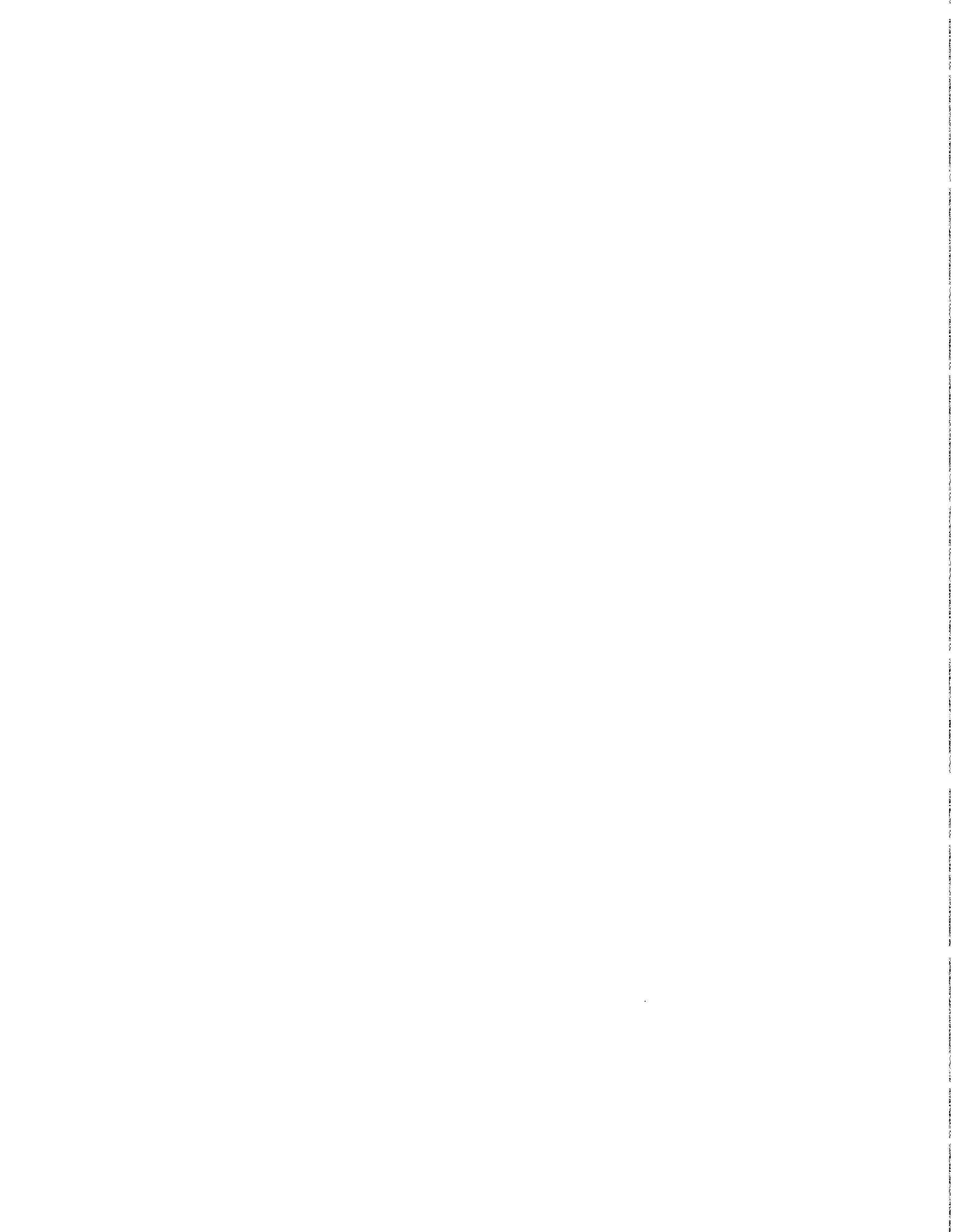
Comptroller General of the United States

VACANT

Deputy Comptroller General
of the United States

HARRY R. VAN CLEVE

Acting General Counsel



VOLUME XXVII

July through September 1984

No. 4

	<u>Page</u>
<i>Table of Decisions</i>	<i>I</i>
<i>Digests</i>	<i>1</i>
<i>Index</i>	<i>i</i>

*Compiled in the
Index-Digest Section
Office of the General Counsel*

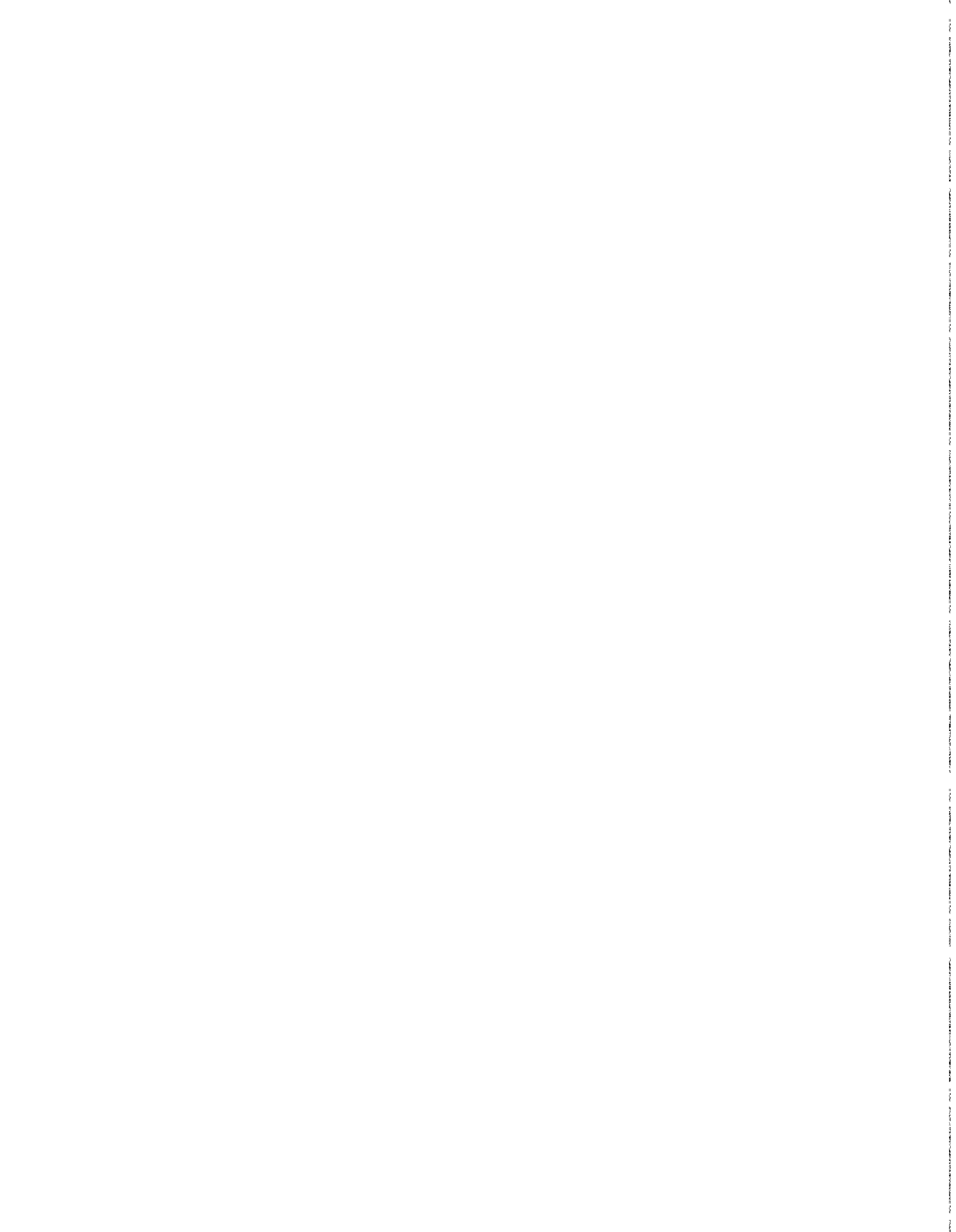
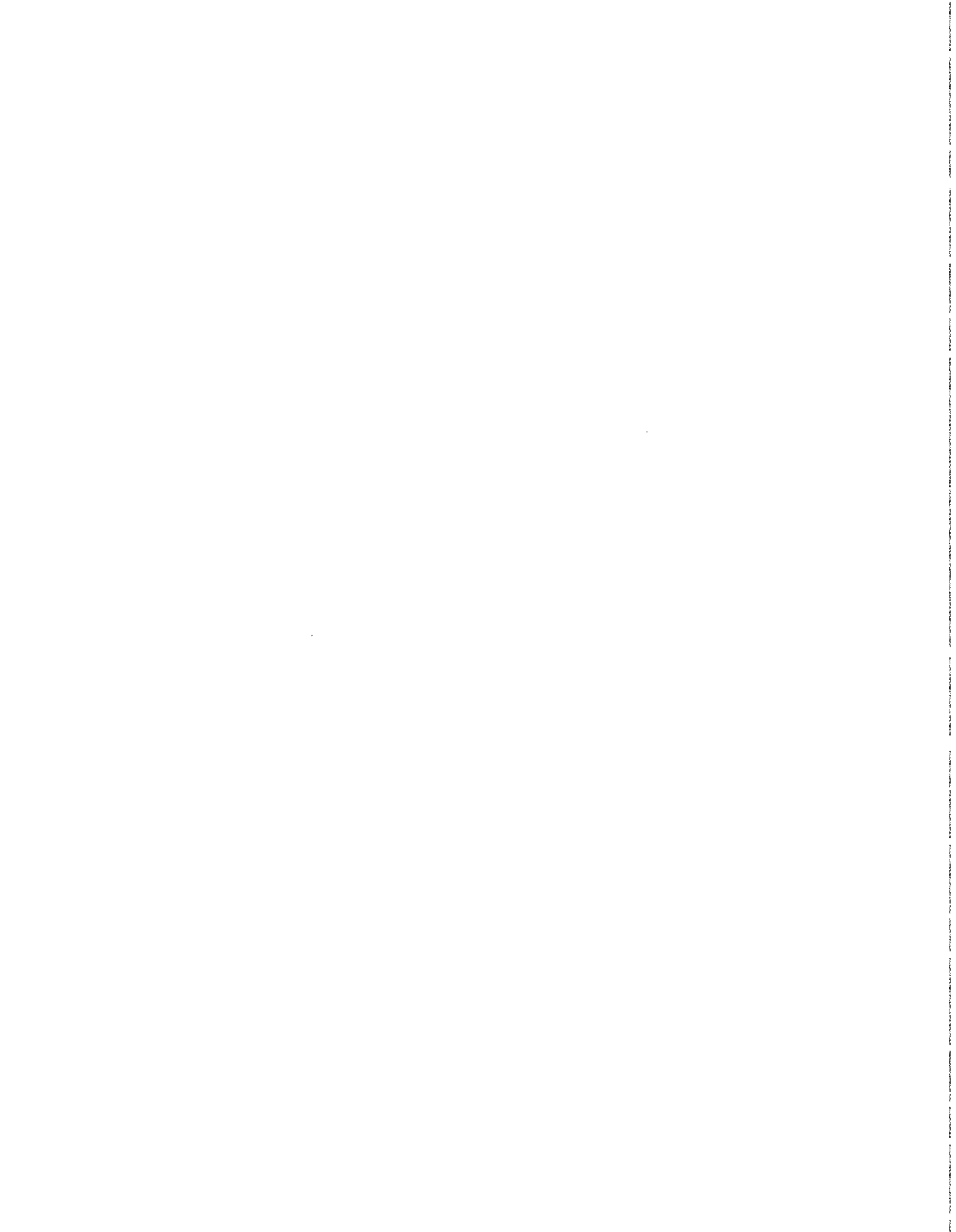


TABLE OF DECISIONS

July through September 1984

		<u>Page</u>
B-201260	Sept. 11...	14
B-202455	Aug. 30...	12
B-202970	July 5...	2
B-208888	Sept. 28...	15
B-210638	July 5...	3
B-211389	July 23...	6
B-212397	July 13...	5
B-212502	July 12...	4
B-212588	Aug. 14...	10
B-213033	Aug. 7...	9
B-213535	July 26...	8
B-213549	Sept. 6...	13
B-213666	July 26...	9
B-213675	Sept. 6...	13
B-213771	July 10...	4
B-213805	Sept. 28...	16
B-213824	July 2...	1
B-213874	Sept. 6...	14
B-214186	July 20...	5
B-214267	Aug. 28...	11
B-214276	Sept. 17...	15
B-214372	July 3...	2
B-214451	July 24...	7
B-214491	July 3...	2
B-214638	Aug. 13...	10
B-214833	Aug. 22...	11
B-214876	Sept. 4...	13
B-215108	July 23...	6
B-215170	July 18...	5
B-215229, et al.	July 5...	3
B-215380, et al.	July 23...	7
B-215433)		
B-215515)	July 2...	1
B-215543	Sept. 11...	14
B-215646	Aug. 7...	9
B-215675	July 20...	6
B-215767	Aug. 14...	11
B-215921	Sept. 28...	10



July through September 1984

B-213824 July 2, 1984

ACCOUNTABLE OFFICERS--RELIEF--DEBT COLLECTION--DILIGENCE IN PURSUING

The relief request must have evidence that diligent collection action has or is being pursued before the General Accounting Office will grant relief under 31 U.S.C. 3527 (c).

ACCOUNTABLE OFFICERS--RELIEF--DENIAL--LACK OF EVIDENCE

The General Accounting Office denies relief when the record provides insufficient evidence to support a determination that the disbursing official acted within the bounds of due care, as established by Navy procedures in processing fraudulent travel claims.

ACCOUNTABLE OFFICERS--RELIEF--OFFICIALS REQUIRING RELIEF

Relief should be requested for all persons with responsibility for or custody of funds during the relevant stages of the questioned transaction.

B-215433; B-215515 July 2, 1984

DISBURSING OFFICERS--LACK OF DUE CARE, ETC.--RELIEF DENIED

Relief denied Army disbursing officer under 31 U.S.C. 3527(c) in two cases where substitute checks were issued on the same day the original checks were issued. Request fails to give reasonable explanation for disbursing officer believing that check was lost, stolen, or destroyed when substitute is requested on the same day as the original was issued.

B-214372 July 3, 1984
ACCOUNTABLE OFFICERS--ACCOUNTS--IRREGULARITIES, ETC--
ADMINISTRATIVE AUTHORITY TO RESOLVE

The discretion to relieve an accountable officer of liability for lost funds where the agency head or his designee determines that (1) the loss or deficiency occurred in the discharge of his official duties and (2) the loss occurred without fault or negligence on the part of the employee is vested in GAO by 31 U.S.C. 3527(a). GAO has delegated this relief authority to the heads of agencies where any irregularity arising from a single incident, or series of similar incidents occurring about the same time, amounts to less than \$750. Title 7, GAO Policy and Procedures Manual for the Guidance of Federal Agencies, 28.14 (July 14, 1983). The amount involved here is under \$750, and thus may be disposed of within agency's delegated authority.

B-214491 July 3, 1984
ACCOUNTABLE OFFICER--RELIEF--ILLEGAL OR ERRONEOUS PAYMENTS--
WITHOUT FAULT OR NEGLIGENCE

U.S. Army Finance Officer is relieved of liability for improper payment made by subordinate cashier where he maintained adequate system of procedures designed to prevent improper payment. Cashier was instructed on the procedures, and there is no indication that the Finance Officer failed to properly supervise his subordinates. Finance Officer properly relied on his subordinate to check payee's identity before cashing check.

B-202970 July 5, 1984
APPROPRIATIONS--TRANSFERS--BETWEEN APPROPRIATIONS--COPYRIGHT
ROYALTY TRIBUNAL

The Copyright Royalty Tribunal may return a certain sum of unobligated funds which it had transferred from copyright royalty fund accounts following their appropriation by

Public Law 98-51. Under the Tribunal's appropriation legislation, the transferred funds were made available only "for the reasonable costs incurred in proceedings involving distribution of royalty fees as provided by 17 U.S.C. 807." If the Tribunal did not make the return of funds it would result in their use for other purposes. Accordingly, the Tribunal should return to its royalty funds accounts the amount of the transferred funds which is not attributable to the expenses of royalty fee distribution proceedings, and should fund the rest of its activities from other appropriated funds.

B-210638 July 5, 1984

CLAIMS--ADMINISTRATIVE SETTLEMENT--APPROPRIATIONS

Payments from appropriation established by 31 U.S.C. 1322(b)(2) (Refund of Moneys Erroneously Received and Covered, accounts 20X1807) are not made by the General Accounting Office. Correct procedure, outlined in Treasury Fiscal Requirements Manual and GAO circular letter B-142380, March 24, 1960, is for agency concerned to submit properly certified Standard Form 1166 to Treasury Department. (non-decision letter).

B-215229, et al. July 5, 1984

DISBURSING OFFICERS--RELIEF--ERRONEOUS PAYMENTS--NOT RESULT OF BAD FAITH OR NEGLIGENCE

Relief is granted Army disbursing officer and his deputy under 31 U.S.C. 3527(c) from liability for improper payments in three separate cases resulting from the respective payees' negotiation of both original and substitute military checks. Proper procedures were followed in the issuance of the substitute checks. In all three cases, there was no indication of bad faith on the part of the disbursing officer, and subsequent aggressive collection attempts have been pursued.

B-213771 July 10, 1984
APPROPRIATIONS--REIMBURSEMENT--INTRAAGENCY FINANCING OF
PROGRAMS

General Services Administration (GSA) when using the General Supply Fund (GSF) to procure GSF operating equipment but whose cost will ultimately be charged to annual appropriation available for paying GSF operating expenses is bound by same prompt reimbursement requirement applicable to other requisitioning agencies under section 109(b) of the Federal Property and Administrative Services Act of 1949, 40 U.S.C. 756(b) (1982), since it possesses no legal authority on which it can base its claim for exemption from application of this provision and the Congress has not by acquiescence approved GSA's action.

Lump-sum appropriation by the Congress to General Services Administration (GSA) for operation and maintenance without objection to GSA explanation of its proposed method of spending line item in its budget request does not constitute Congressional sanction of spending action in contravention of legal requirement that the General Supply Fund (GSF) be promptly reimbursed the full purchase price of items requisitioned through the GSF. Appropriation of lump-sum appropriation does not constitute either ratification of GSA's action or implied repealer of prompt reimbursement requirement.

B-212502 July 12, 1984
VEHICLES--GOVERNMENT--DAMAGES--EMPLOYEE LIABILITY

Government-owned truck was stolen from a Government parking lot after the Forest Service employee to whom the truck was assigned left it in the lot unlocked and with the keys under the seat. Forest Service Board of Survey found that the employee's willful disregard" for the protection of Government property

was a substantial factor in causing the loss.
GAO sustains Forest Service finding since it has
a rational basis and was made in accordance with
applicable regulations.

B-212397 July 13, 1984

GENERAL ACCOUNTING OFFICE--BUILDING--LOCKER ROOM FACILITIES--
ADMINISTRATION

The GAO Employees Association may assume responsibility
for administering the GAO headquarters building male
and female locker room facilities and rent some of
the lockers to employees for a rental fee established
to cover the cost of repair, maintenance and purchase of
additional lockers. To avoid liability for the loss of
employees' gear stored in the lockers, employees
should be required to sign an agreement that they assume
the full risk of any loss that results from their use
of the lockers.

B-215170 July 18, 1984

DISBURSING OFFICERS--LACK OF DUE CARE, ETC.--RELIEF DENIED

Request for relief of Army disbursing officer under
31 U.S.C. 3527(c) from liability for improper payment
resulting from payee's negotiation of both original
and substitute military checks is denied. Although
officer acted within bounds of Army Regulations in the
issuance of the substitute check, a claim of non-receipt
of the original check only 2 days after it was issued
requires more justification than presented.

B-214186 July 20, 1984

ACCOUNTABLE OFFICERS--RELIEF--OFFICIALS REQUIRING RELIEF

Relief request for Securities and Exchange Com-
mission Comptroller and his branch chief for
physical loss of funds is not necessary. With one
exception satisfactorily explained, neither in-
dividual had, nor, by the nature of their jobs,
were required to have actual custody of the missing
funds and therefore are not considered accountable

officers for purpose of granting relief under 31 U.S.C. 3527(a). Agency is advised to continue diligent efforts to collect from former employee, who the investigate reports indicate may have been responsible for the loss. If unsuccessful, the account may be adjusted pursuant to 31 U.S.C. 3530(a).

B-215675 July 20, 1984

DISBURSING OFFICERS--RELIEF--ERRONEOUS PAYMENTS--NOT RESULT OF BAD FAITH OR NEGLIGENCE

Relief is granted Army disbursing officer and his assistant under 31 U.S.C. 3527(c) from liability for improper payment resulting from payee's negotiation of both original and substitute military checks. Proper procedures were followed in the issuance of the substitute check, there was no indication of bad faith on the part of the disbursing officer or his assistant, and subsequent aggressive collection attempts have been pursued.

B-211389 July 23, 1984

COURTS--JUDGMENTS, DECREES, ETC.--PAYMENT--PERMANENT INDEFINITE APPROPRIATION AVAILABILITY--CIVIL TAX CASES

Internal Revenue Service seized building in California owned by Southside Investment Co. in order to enforce lien for delinquent taxes against Southside's tenant. Southside sued for damages. Ninth Circuit has recognized cause of action in such circumstances under Tucker Act. Monetary settlement in favor of Southside is properly payable from permanent appropriation established by 31 U.S.C. 1304, rather than from funds under control of IRS.

B-215108 July 23, 1984

CLOTHING AND PERSONAL FURNISHINGS--SPECIAL CLOTHING AND EQUIPMENT--AIR PURIFIERS (ECOLOGIZER)

Purchase of 10 air purifiers for a large "open space" office area at Office of Personnel

Management does not violate rule against purchasing equipment for personal benefit of individual employees, since the purifiers will benefit all individuals entering that area of the building.

B-215380, et al. July 23, 1984

ACCOUNTABLE OFFICERS--RELIEF--DUPLICATE CHECKS ISSUED--IMPROPER PAYMENT

In 26 instances, Army Finance and Accounting officials who certified replacement checks issued by Treasury are granted relief as certifying officials under 31 U.S.C. 3528(b) from liability resulting when payees cashed both originals and substitute checks.

DISBURSING OFFICERS--RELIEF--ELIGIBILITY DETERMINATION

In duplicate check cases where Army Finance and Accounting official issues original check, Treasury issues duplicate check, and the payee cashes both original and duplicate check, the Army official is not a disbursing officer eligible for relief under 31 U.S.C. 3527(c). Instead, his official role is that of certifying official, and may be relieved under 31 U.S.C. 3528, if statutory criteria are met.

Exclusion in 31 U.S.C. 3528(d) of officials in the Armed Services applies only when official is performing a disbursing function.

B-214451 July 24, 1984

MEETINGS--PRIVATE ORGANIZATION--FEDERAL EMPLOYEE PARTICIPATION--SPEAKER, ETC.--COSTS--REIMBURSEMENT BY SPONSOR V. BY GOVERNMENT

Once Government agency determines that benefits to agency of making employee available to speak

or participate in privately-sponsored conferences and symposia outweighs costs to agency, it is inappropriate for agency to accept reimbursement from conference sponsor for employees' time and other expenses. Authorizing participation by employee is tantamount to decision that agency rather than conference sponsor is primary beneficiary. Therefore, all costs must be paid from appropriated funds.

B-213535 July 26, 1984
FEES--MEMBERSHIP--APPROPRIATION AVAILABILITY

Federal Law Enforcement Training Center may purchase a membership in a local Chamber of Commerce upon a determination that membership in the Chamber is for the primary benefit of the Center and such membership is necessary to enable the Center to effectively carry out its mission as a training facility for law enforcement officials.

PAYMENTS--VOLUNTARY--NO BASIS FOR VALID CLAIM--EXCEPTION--
PUBLIC NECESSITY--PAYMENT IN GOVERNMENT'S INTEREST

Director of Federal Law Enforcement Training Center may not be reimbursed for personal membership he procured in Chamber of Commerce because under authority of 5 U.S.C. 5946, memberships in private organizations for officers or employees may not be purchased with appropriated funds except in limited circumstances. Furthermore, the Director may not be reimbursed for this membership even if converted to a membership for the Center as employees cannot create valid claims in their favor by paying obligations of the United States from their own funds except in cases of public necessity.

B-213666 July 26, 1984
APPROPRIATIONS--AVAILABILITY--AIR PURIFIERS (ECOLOGIZER)

Appropriated funds may be used to purchase an air purifier for an individual employee's office only if he qualifies as handicapped under Rehabilitation Act of 1973, as amended, 25 U.S.C. 701 et seq., because of his hypersensitivity to tobacco smoke. If not found to be handicapped, fact that he may be found eligible to retire on partial or total disability grounds does not provide the necessary statutory authority to what would otherwise be a personal convenience purchase.

B-213033 Aug. 7, 1984
PROPERTY--PRIVATE--ACQUISITION--RELOCATION EXPENSES TO
"DISPLACED PERSONS"--LAND ACQUISITION REQUIREMENT

The Veterans Administration would be required to pay relocation benefits under the Uniform Relocation Assistance and Real Property Acquisition Policies Act if a private organization purchases property to donate to VA for expansion of a VA cemetery. The private organization will only purchase the land if VA will accept it and, as such, the requisition would be one for a Federal program.

B-215646 Aug. 7, 1984
PROPERTY--PRIVATE--ACQUISITION--RELOCATION EXPENSES TO
"DISPLACED PERSONS"--STATUTORY LIMITATION ON AMOUNT

Grant to Commonwealth of Pennsylvania from Abandoned Mine Reclamation Fund may not exceed 90 percent of relocation expenses incurred incident to acquisition of certain properties, as result of the Centralia, Pennsylvania, mine fire. Section 407(e) of Surface Mining Control and Reclamation Act of 1977 limits Federal grants to states to a maximum of 90 percent of

land acquisition costs and section 211(a) of Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 provides that relocation expenses be paid in the same manner and to the same extent as other program or project costs.

B-214638 Aug. 13, 1984

*WELFARE AND RECREATION ACTIVITIES--APPROPRIATION
AVAILABILITY--TRANSPORTATION*

Where Congressional Appropriation provides up to \$60,000 for "student athletic and related activities" funds are available to provide a limited off-site transportation service for students at the Federal Enforcement Training Center. The Center is located at a remote site and, the proposed service will provide access to shopping centers, to recreation areas and to places of worship. These activities appear reasonably related to the purpose of the appropriation.

B-212588 Aug. 14, 1984

ACCOUNTABLE OFFICERS--RELIEF--REQUIREMENTS FOR GRANTING

Relief is granted U.S. Army disbursing officer and cashiers, under 31 U.S.C. 3527(c), from liability for improper payment resulting from negotiation of forged personal checks, presented with a stolen military identification card. The officer maintained an adequate system of procedures and controls to avoid errors and the cashiers exercised reasonable care in implementing those procedures. In addition, there was no indication of bad faith on the part of either the officer or the cashiers.

B-215767 Aug. 14, 1984
ACCOUNTABLE OFFICERS--RELIEF--DUPLICATE CHECKS ISSUED--
IMPROPER PAYMENT

Relief is granted Army disbursing officer under 31 U.S.C. 3527(c) from liability for improper payment resulting from payee's negotiation of both original and substitute pay checks. Proper procedures were followed in the issuance of the substitute check, there was no indication of bad faith on the part of the disbursing officer, and collection has been pursued.

B-214833 Aug. 22, 1984
APPROPRIATIONS--AVAILABILITY--OBJECTS OTHER THAN AS
SPECIFIED--PROHIBITION

Trophies were purchased by National Park Service for winners of cross-country ski competition held in national park. Reimbursement of imprest fund may not be authorized from its appropriation for management, operation, and maintenance of the National Park System since trophies were not shown to be directly connected to nor reasonably necessary for carrying out the appropriation's purpose.

B-214267 Aug. 28, 1984
TAXES--FEDERAL PAYMENTS IN LIEU OF TAXES--TO UNITS OF
LOCAL GOVERNMENT--DEDUCTION PROPRIETY

Payments received by units of general local government under Payments in Lieu of Taxes Act of 1976 (PILT), are required to be reduced by amounts received by units under payment laws specified in PILT, 31 U.S.C. 6903(a) and (b). Fact that payment law revenues are paid initially to state, and further disbursed to county in accordance with state law, does not transform funds into state revenues exempt from deduction requirements of

PILT. Revenues are considered to belong to unit in state that eventually gets to use them to meet own responsibilities. See Comp. Gen. cited.

As long as payment law funds under 31 U.S.C. 6903(a) are given to county to carry out county's own responsibilities, funds are subject to deduction provision of PILT payment formulae, 31 U.S.C. 6903(b), even though county has no discretion under state as to programs for which funds must be used.

B-202455 Aug. 30, 1984
FEDERAL ADVISORY COMMITTEE ACT--APPLICABILITY

Federal Advisory Committee Act, 5 U.S.C. app. 1-15 (1982), and the procedural requirements thereof, do not apply to meetings designed solely to elicit the individual views of knowledgeable or concerned persons, even in a group setting. General Services Administration regulations implementing the Act, however, provide insufficient guidance to agencies to distinguish between those meetings subject to the Act and those to which the Act does not apply.

Meeting between members of Interagency Arctic Policy Group and representatives of petroleum industry, organized by the Department of Energy, was an "advisory committee" subject to the Federal Advisory Committee Act, 5 U.S.C. app. 1-15 (1982), where private sector participants were selected from list provided by an established industry advisory committee, where they were selected because of previous participation in collegial study on Arctic oil and gas, and where record indicates attendees were selected to represent both individual and industry views.

B-214876 Sept. 4, 1984
PUBLIC UTILITIES--POWER SALES, ETC.--BETWEEN GOVERNMENT
AGENCIES

10 U.S.C. 2481 does not bar the sale of electricity in excess of the needs of the Naval Weapons Center, China Lake, California, to Southern California Edison Company (SCE) by a Navy contractor. Congress intended that the excess energy generated at China Lake would be credited to other defense facilities, and there is no legally significant difference between the transfer of excess power by "wheeling" over SCE transmission lines to naval facilities remote from China Lake and the sale of such excess electricity to SCE by the contractor with subsequent purchase of identical amounts of electricity by the contractor at remote locations for delivery to the Navy.

B-213649 Sept. 6, 1984
CERTIFYING OFFICERS--RELIEF--ERRONEOUS PAYMENTS--DUPLICATE
PAYMENTS

Army accountable officer is relieved of liability as a certifying officer under 31 U.S.C. 3528, rather than 31 U.S.C. 3527(c), as requested. Where Department of Treasury issues duplicate check to replace original Army check, Treasury is disbursing agency and Army official can only be certifying officer, not disbursing official.

B-213675 Sept. 6, 1984
CERTIFYING OFFICERS--RELIEF--ERRONEOUS PAYMENTS--DUPLICATE
PAYMENTS

Army accountable officer is relieved of liability as a certifying officer under 31 U.S.C. 3528, rather than 31 U.S.C. 3527(c), as requested. Where Department of Treasury issues duplicate check to replace original Army check, Treasury is disbursing agency and Army official can only be certifying officer, not disbursing official.

B-213874 Sept. 6, 1984

ACCOUNTABLE OFFICERS--RELIEF--ILLEGAL OR ERRONEOUS
PAYMENTS--WITHOUT FAULT OR NEGLIGENCE

Under 31 U.S.C. 3527(c) Army Finance Officer is relieved of liability for erroneous payments due to cashing of postal money orders with forged endorsements since he maintained an effective control system and adequately supervised his staff.

B-201260 Sept. 11, 1984

APPROPRIATIONS--DEFICIENCIES--ANTI-DEFICIENCY ACT--VIOLATIONS--
NOT ESTABLISHED--MILITARY ASSISTANCE TO NICARAGUAN "CONTRAS"

The so-called Boland Amendment to the 1983 Defense Appropriations Act prohibited funds from that act to be used to furnish military supplies or services to quasi-military groups for the purpose of overthrowing the Government of Nicaragua. Although GAO agrees that a violation of this prohibition would be contrary to the Antideficiency Act, 31 U.S.C. 1341(a), we do not find, based on the language and legislative history of the amendment, that the prohibition was actually violated.

B-215543 Sept. 11, 1984

GENERAL ACCOUNTING OFFICE--DECISIONS--AREYANCE--PENDING
COURT, QUASI-JUDICIAL, APPELLATE BOARD, ETC. ACTION

The question raised by the Veterans Department as to its authority under a theory of mutual mistake to reimburse Federal contractors for certain taxes that the State of Washington is imposing upon them as a consequence of the Supreme Court decision in Washington v. United States, 103 S.Ct. 1344 (1983)

is currently before the U.S. District in Washington State which is considering the case on remand. The Supreme Court's decision in the case reversed the District Court's determination that the Washington State sales and use tax statute which taxes Federal contractors was unconstitutional. However, since the issue raised here appears to be one of the issues pending before the District Court, our Office, in accordance with its consistent position in such situations, will not render our opinion on the matter.

B-214276 Sept. 17, 1984

ACCOUNTABLE OFFICERS--PHYSICAL LOSSES, ETC. OF FUNDS, VOUCHERS, ETC.--CASHIERS, ETC.--IMPREST FUND--RELIEF GRANTED

Agent cashier of Alaska Native Medical Center is relieved of liability for imprest fund loss sustained in after hours burglary in which safe door was removed by hinges. Record supports agency determination that loss was not attributable to agent cashier's fault or negligence.

B-208888 Sept. 28, 1984

ACCOUNTABLE OFFICERS--RELIEF--OFFICIALS REQUIRING RELIEF

Cashier who transfers funds to another cashier before they are lost is not accountable and need not be relieved. New information submitted with request for reconsideration shows that, contrary to our original conclusion, the collecting cashier did transfer the funds and therefore was not the last person known to possess the funds before their loss.

B-213805 Sept. 28, 1984
*ADMINISTRATIVE PROCEDURE ACT--RULEMAKING--PUBLICATION
REQUIREMENT*

The question of whether a particular rule issued in an agency manual amounts to a substantive rule that should have been published in the Federal Register for notice and comment in accordance with 5 U.S.C. 553 of the Administrative Procedure Act can only be made by a Court on a case-by-case basis upon consideration of a variety of specific factors.

ADMINISTRATIVE PROCEDURE ACT--VIOLATIONS--NOT FOUND

Based on information available to us we cannot conclude that the Health Care Financing Administration within the Department of Health and Human Services violated either the Administrative Procedure Act or the Regulatory Flexibility Act in connection with its issuance of certain specified rules and regulations.

*REGULATORY FLEXIBILITY ACT--REGULATORY FLEXIBILITY ANALYSIS--
AGENCY RULES--FEDERAL REGISTER PUBLICATION PREREQUISITE*

Unless rules actually are published in the Federal Register under 5 U.S.C. 553, agencies are not required to conduct a regulatory flexibility analysis under the Regulatory Flexibility Act, 5 U.S.C. 601-612.

B-215921 Sept. 28, 1984
*DISBURSING OFFICERS--RELIEF--ERRONEOUS PAYMENTS--NOT RESULT
OF BAD FAITH OR NEGLIGENCE*

Relief is granted Army disbursing official and his supervisor under 31 U.S.C. 3527(c) from liability for improper payment resulting from payee's negotiation of both original and substitute military checks. Proper procedures were followed in the issuance of the substitute check, there was no indication of bad faith on the part of the disbursing official and his supervisor, and subsequent collection attempts have been pursued.

INDEX

July through September 1984

				<u>Page</u>
ACCOUNTABLE OFFICERS				
Accounts				
Irregularities, etc.				
Administrative authority				
to resolve	B-214372	July	3...	2
Physical losses, etc. of				
funds, vouchers, etc.				
Cashiers, etc.				
Imprest fund				
Relief granted	B-214276	Sept. 17...		15
Relief				
Debt collection				
Diligence in pursuing	B-213824	July	2...	1
Denial				
Lack of evidence	B-213824	July	2...	1
Duplicate checks issued				
Improper payment	B-215380,	July	23...	7
	et al.			
	B-215767	Aug.	14...	11
Illegal or erroneous payments				
Without fault or				
negligence	B-213874	Sept.	6...	14
	B-214491	July	3...	2
Officials requiring relief	B-208888	Sept.	28...	15
	B-213824	July	2...	1
	B-214186	July	20...	5
Requirements for granting	B-212588	Aug.	14...	10

INDEX

			<u>Page</u>
ADMINISTRATIVE PROCEDURE ACT			
Rulemaking			
Publication requirement	B-213805	Sept. 28...	16
Violations			
Not found	B-213805	Sept. 28...	16
APPROPRIATIONS			
Availability			
Air purifiers (ecologizer)	B-213666	July 26...	9
Objects other than as specified			
Prohibition	B-214833	Aug. 22...	11
Deficiencies			
Anti-deficiency Act			
Violations			
Not established			
Military assistance to Nicaraguan			
"Contras"	B-201260	Sept. 11...	14
Reimbursement			
Intraagency financing of			
programs	B-213771	July 10...	4
Transfers			
Between appropriations			
Copyright Royalty Tribunal	B-202970	July 5...	2
CERTIFYING OFFICERS			
Relief			
Erroneous payments			
Duplicate payments	B-213549	Sept. 6...	13
	B-213675	Sept. 6...	13
CLAIMS			
Administrative settlement			
Appropriations	B-210638	July 5...	3

INDEX

			<u>Page</u>
<i>CLOTHING AND PERSONAL FURNISHINGS</i>			
<i>Special clothing and equipment</i>			
Air purifiers (ecologizer)	B-215108	July 23...	6
<i>COURTS</i>			
<i>Judgments, decrees, etc.</i>			
Payment			
Permanent indefinite appropriation			
availability			
Civil tax cases	B-211389	July 23...	6
<i>DISBURSING OFFICERS</i>			
<i>Lack of due care, etc.</i>			
Relief denied	B-215170	July 18...	5
	B-215433)		
	B-215515)	July 2...	1
Relief			
Eligibility determination	B-215380,		
	et al.	July 23...	7
Erroneous payments			
Not result of bad faith or			
negligence	B-215229		
	et al.	July 5...	3
	B-215675	July 20...	6
	B-215921	Sept. 28...	16
<i>FEDERAL ADVISORY COMMITTEE ACT</i>			
Applicability	B-202455	Aug. 30...	12
<i>FEES</i>			
Membership			
Appropriation availability	B-213535	July 26...	8
<i>GENERAL ACCOUNTING OFFICE</i>			
Building			
Locker room facilities			
Administration	B-212397	July 13...	5

		INDEX		
GENERAL ACCOUNTING OFFICE- Con.				<u>Page</u>
Decisions				
Abeyance				
Pending court, quasi-judicial, appellate board, etc.				
action	B-215543	Sept.	11...	14
MEETINGS				
Private organization				
Federal employee participation				
Speaker, etc.				
Costs				
Reimbursement by sponsor <u>v.</u> by Government				
	B-214451	July	24...	7
PAYMENTS				
Voluntary				
No basis for valid claim				
Exception				
Public necessity				
Payment in Government's interest				
	B-213535	July	26...	8
PROPERTY				
Private				
Acquisition				
Relocation expenses to "displaced persons"				
Land acquisition requirement				
	B-213033	Aug.	7...	9
Statutory limitation on amount				
	B-215646	Aug.	7...	9
PUBLIC UTILITIES				
Power sales, etc.				
Between Government agencies	B-214876	Sept.	4...	13

INDEX

Page

REGULATORY FLEXIBILITY ACT

Regulatory flexibility analysis

Agency rules

Federal Register publication

prerequisite B-213805 Sept. 26... 16

TAXES

Federal payments in lieu of taxes

To units of local government

Deduction propriety B-214267 Aug. 28... 11

VEHICLES

Government

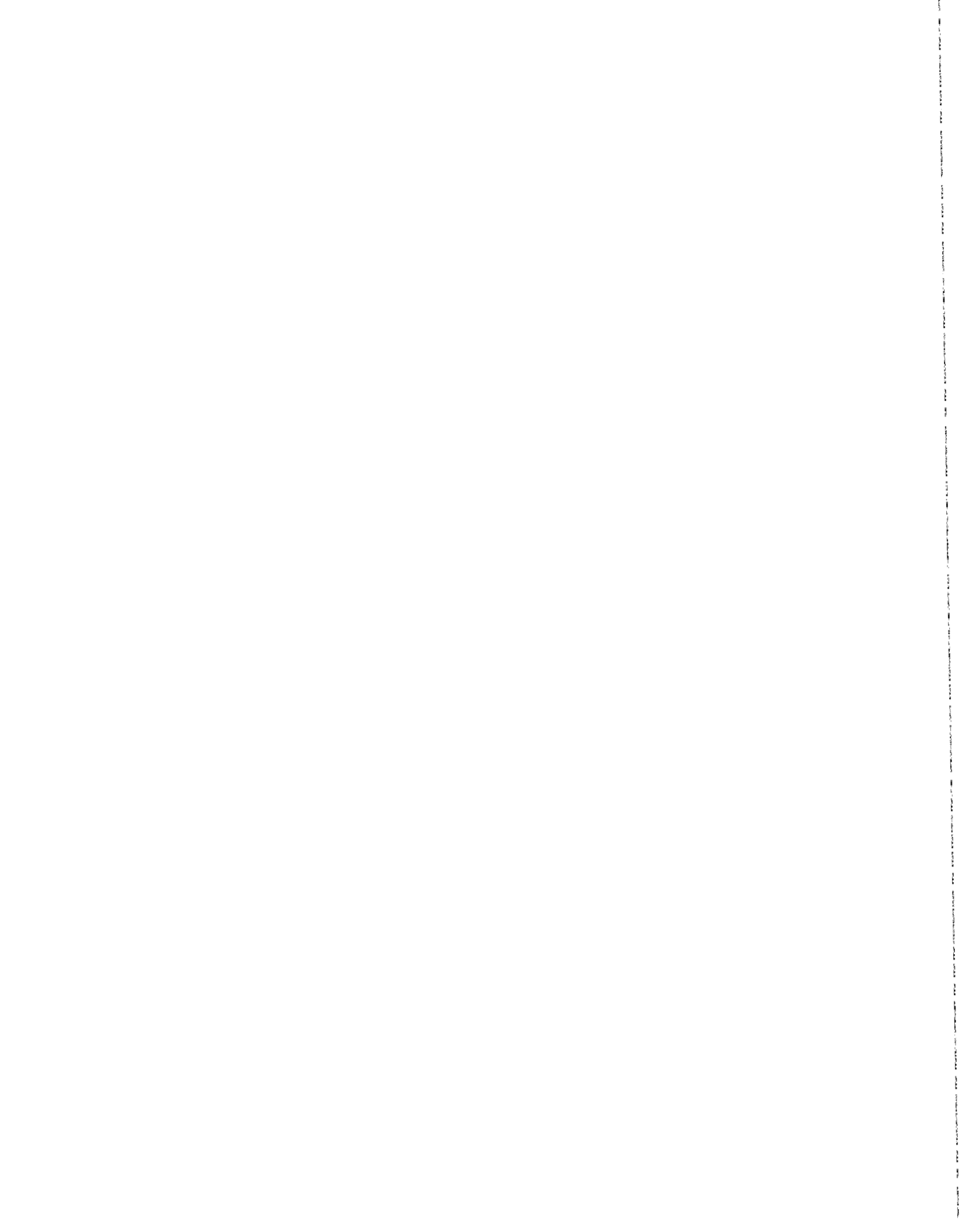
Damages

Employee liability B-212502 July 12... 4

WELFARE AND RECREATION ACTIVITIES

Appropriation availability

Transportation B-214638 Aug. 13... 10



AN EQUAL OPPORTUNITY EMPLOYER
U. S. GENERAL ACCOUNTING OFFICE
WASHINGTON, D. C. 20548

OFFICIAL BUSINESS
PENALTY FOR PRIVATE USE, \$900



POSTAGE AND FEES PAID
GENERAL ACCOUNTING OFFICE

THIRD CLASS